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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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EXHIBIT D-19
TAX MATTERS
330.3 HOURS

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 03/31/07
Bill Number: 1156471

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	02/09/07	3.30	TELECONFERENCE WITH ERNST & YOUNG RE: TAX ISSUES; TELECONFERENCE WITH S. GALE AND ERNST & YOUNG RE: TAX ISSUES (3.3).
BREWSTER JJ	02/28/07	2.20	REVIEW SUMMARY OF TAX ANALYSIS RE: ENVIRONMENTAL TRUST; STRATEGIZE RE: INCOME TAX ISSUES (2.2).
		5.50	
GROSS C	02/02/07	0.60	WORK RE: EMERGENCE TAX ANALYSIS (0.6).
GROSS C	02/12/07	2.40	WORK RE: EMERGENCE TAX ANALYSIS (JIM WHITSON ET. AL.) (2.4).
GROSS C	02/13/07	3.20	WORK RE: B. SPARKS/J. WHITSON EMERGENCE INTERNATIONAL TAX PLANNING (1.4); WORK RE: POSSIBLE FICA CLAIM (S. GALE) (1.8).
GROSS C	02/26/07	0.60	WORK RE: EMERGENCE TAX ANALYSIS (0.6).
GROSS C	02/27/07	0.80	WORK RE: INTERNATIONAL TAX PLANNING ANALYSIS (0.8).
GROSS C	02/28/07	1.80	WORK RE: INTERNATIONAL TAX ANALYSIS (1.8).
		9.40	
MARAFIOTI KA	02/01/07	0.20	CONSIDER TAX ISSUES IN CONNECTION WITH S-1 (0.2).
MARAFIOTI KA	02/09/07	0.50	CONSIDER TAX ISSUES IN CONNECTION WITH REFUND CLAIMS (0.5).
MARAFIOTI KA	02/12/07	1.00	REVIEW MODEL FOR PW DUE DILIGENCE IN CONENCTION WITH EPCA (0.1); CONSIDER FICA REFUND ISSUE (0.3) AND REVIEW BAKER & MACKENZIE MEMO (0.3) AND DRAFT COMPLAINT (0.3) RE: SAME.
MARAFIOTI KA	02/13/07	2.00	ANALYZE ISSUES RE: SECTION 505 (1.1) AND RESEARCH PRECEDENT RE: SAME (0.3); TELECONFERENCE WITH STEVE GALE RE: SAME (0.4); FOLLOWUP CONFERENCES (0.2).
MARAFIOTI KA	02/14/07	0.90	CONTINUE ANALYSIS OF SECTION 505 ISSUES (0.9).
MARAFIOTI KA	02/16/07	1.00	TELECONFERENCE WITH H. HEVENER RE: TAX ISSUES IN CONNECTION WITH SECTION 505 (0.8); FOLLOWUP RESEARCH RE: SAME (0.2).
MARAFIOTI KA	02/19/07	0.80	REVIEW SECTION 505 PRECEDENT (0.6) AND EXCHANGE CORRESPONDENCE RE: SAME (0.2).
MARAFIOTI KA	02/23/07	0.80	REVIEW J. OPIE TAX INQUIRY AND PROPOSED RESPONSE (0.2); CONSIDER SECTION 505 ISSUES (0.5) AND ISSUES RE: DOMESTIC TAX POANNING MODEL (0.1).

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MARAFIOTI KA 02/28/07 0.20 UPDATE RE: TAX DILIGENCE TELECONFERENCE
WITH PLAN INVESTORS (0.2).

7.40

~~OOSTERHUIS PW 02/13/07 0.50 PREPARE FOR AND TELECONFERENCE ON DEBT
PUSHED DOWN (0.5).~~

~~OOSTERHUIS PW 02/14/07 1.00 PREPARE FOR AND TELECONFERENCE WITH
CLIENT RE: RESTRUCTURING (1.0).~~

~~OOSTERHUIS PW 02/28/07 1.30 TELECONFERENCE RE: INTERNATIONAL TAX
PLANNING; REVIEW DRAFT PRESENTATION
(1.3).~~

2.80

~~RANNEY MARINELLI 02/13/07 1.20 WORK RE: SECTION 505 ISSUES (1.2).~~
A

1.20

Total Partner 26.30

~~SCHNEIDER DA 02/08/07 3.80 TAX WORK RE: PENSION LIABILITY
ASSUMPTIONS (3.8).~~

~~SCHNEIDER DA 02/09/07 5.00 TAX WORK RE: PENSION LIABILITY
ASSUMPTIONS; TELECONFERENCE WITH
CLIENT (5.0).~~

8.80

SENSENBRENNER EB 02/01/07 2.70 TAX ANALYSIS RE: PLAN FRAMEWORK
AGREEMENTS/PLAN OF REORGANIZATION
(2.7).

SENSENBRENNER EB 02/02/07 3.40 TAX ANALYSIS RE: EMERGENCE PLANNING
(2.6); DISCUSS TAX ISSUES WITH S. GALE
(0.5); TELECONFERENCE WITH T. MANGES OF
KIRKLAND & ELLIS AND A. BASCAGLIA OF GM
(0.3).

SENSENBRENNER EB 02/05/07 2.10 EMERGENCE PLANNING TELECONFERENCE
(0.7); TAX ANALYSIS RE: 382 IMPACT OF
EMERGENCE PLANNING (1.4).

SENSENBRENNER EB 02/07/07 1.00 TAX ANALYSIS RE: EMERGENCE PLANNING
(1.0).

SENSENBRENNER EB 02/08/07 2.30 TAX ANALYSIS RE: PAYMENT TO GM UNDER
414(L) ASSUMPTION (2.3).

SENSENBRENNER EB 02/09/07 1.10 SERVICES STRATEGY TELECONFERENCE
(0.4); TAX WORK RE: EMERGENCE PLANNING
(0.7).

SENSENBRENNER EB 02/14/07 1.30 TELECONFERENCE WITH J. WHITSON, B.
SPARKS, P. OOSTERHUIS AND C. GROSS RE:
FOREIGN DEBT PLANNING (1.3).

SENSENBRENNER EB 02/15/07 0.50 TAX ANALYSIS RE: 382 IMPACT OF EMERGENCE
PAYMENTS (0.5).

SENSENBRENNER EB 02/16/07 2.30 SENIOR STRATEGY TELECONFERENCE (0.8);
TAX WORK RE: EMERGENCE PAYMENTS (1.5).

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SENSENBRENNER EB	02/19/07	2.80	EMERGENCE PLANNING TELECONFERENCE (0.8); REVIEW FINANCIAL/TAX PROJECTIONS (2.0).
SENSENBRENNER EB	02/22/07	1.50	TAX ANALYSIS RE: PLAN (0.7); EMERGENCE PLANNING (0.8).
SENSENBRENNER EB	02/23/07	0.50	SENIOR STRATEGY CALL (0.5).
SENSENBRENNER EB	02/26/07	2.30	TAX WORK RE: EMERGENCE PLANNING (2.3).
SENSENBRENNER EB	02/28/07	3.40	REVIEW PRICEWATERHOUSECOOPERS 382 MATERIALS (0.3); TELECONFERENCE WITH WHITE & CASE AND MILLBANK RE: INTERNATIONAL TAX PLANNING (1.3); TAX ANALYSIS RE: PLAN PAYMENTS (1.4); REVIEW PRESENTATION RE: INTERNATIONAL TAX STRUCTURE (0.4).
		27.20	
Total Counsel		36.00	
FEINBERG AS	02/05/07	3.60	TAX ANALYSIS RE: EMERGENCE PLANNING (3.6).
FEINBERG AS	02/06/07	0.30	TAX ANALYSIS RE: EMERGENCE PLANNING (0.3).
FEINBERG AS	02/07/07	1.30	TAX ANALYSIS RE: EQUITY TRANSFER RESTRICTIONS (1.3).
FEINBERG AS	02/12/07	0.60	TAX ANALYSIS RE: EMERGENCE PLANNING (0.6).
FEINBERG AS	02/14/07	0.40	TAX ANALYSIS RE: PLAN OF REORGANIZATION DISCLOSURE (0.4).
FEINBERG AS	02/19/07	1.00	TAX ANALYSIS RE: EMERGENCE PLANNING (1.0).
FEINBERG AS	02/26/07	0.50	TAX ANALYSIS RE: PLAN OF EMERGENCE (0.5).
FEINBERG AS	02/28/07	3.50	TAX TELECONFERENCE WITH TAX COUNSEL FOR PLAN INVESTORS RE: STRUCTURING CONSIDERATIONS (2.1); TAX ANALYSIS RE: ENVIRONMENTAL TRUST PROPOSAL (1.4).
		11.20	
HARDIN AS	02/12/07	1.50	RESEARCH ISSUE RELATED TO PAYROLL TAXES (1.5).
HARDIN AS	02/13/07	1.80	WORKING GROUP TELECONFERENCE RE: FICA TAX ISSUES (0.6); RESEARCH CONCERNING PROCEDURAL ISSUES RELATED TO SAME (1.4); REVIEW BACKGROUND MATERIALS RE: SAME (0.6); RESEARCH ISSUES RELATED TO SAME (1.2).
HARDIN AS	02/14/07	1.10	WORKING GROUP TELECONFERENCE RE: FICA TAX STRATEGY (1.1).
HARDIN AS	02/24/07	1.10	RESEARCH ISSUE RELATED TO REFUND DISPUTE (1.1).

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HARDIN AS	02/25/07	3.40	RESEARCH ISSUES RELATED TO REFUND DISPUTE (3.4).
HARDIN AS	02/28/07	7.50	RESEARCH AND DRAFT MEMO RE: POTENTIAL TAX DISPUTE (7.5).
		16.40	
PERL MW	02/12/07	0.70	TELECONFERENCES WITH E. GERSHBEIN RE: NOTICE TO TAXING AUTHORITIES (0.2, 0.1); REVIEW INQUIRY IN CONNECTION WITH SAME (0.1); FOLLOW UP CORRESPONDENCE RE: SAME, INCLUDING REVIEW OF RELATED DOCUMENTS (0.3).
PERL MW	02/13/07	0.20	CORRESPONDENCE WITH D. OLBRECHT RE: NOTICE TO TAXING AUTHORITIES (0.2).
PERL MW	02/22/07	0.50	BEGIN REVIEW OF MEMO AND RELATED DOCUMENTS RE: FICA/FUTA REFUND (0.5).
PERL MW	02/26/07	0.40	BEGIN RESEARCH RE: PROOF OF CLAIM AND STATUTE OF LIMITATIONS (0.4).
		1.80	
SCHOCKETT P	02/05/07	1.90	EMERGENCE PLANNING TELECONFERENCES (1.9).
SCHOCKETT P	02/19/07	0.50	EMERGENCE PLANNING TELECONFERENCE (0.5).
SCHOCKETT P	02/26/07	0.30	SENIOR STRATEGY TELECONFERENCE RE: TAX (0.3).
		2.70	
Total Associate		32.10	
TOTAL TIME		<u>94.40</u>	

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Delphi Corporation (DIP)
Tax Matters

Bill Date: 03/31/07
Bill Number: 1156471

Disbursement	Date	Vendor/Employee/Dept.	Amount
Air/Rail Travel - vendor feed	02/06/07	Gross C	343.09
Air/Rail Travel - vendor feed	02/06/07	Sensenbrenner EB	263.96
Air/Rail Travel - vendor feed	02/06/07	Gross C	291.95
TOTAL AIR/RAIL TRAVEL - VENDOR FEED			\$899.00
In-house Reproduction	02/02/07	Copy Center, D	0.20
In-house Reproduction	02/06/07	Copy Center, D	128.57
In-house Reproduction	02/16/07	Copy Center, D	0.30
In-house Reproduction	02/20/07	Copy Center, D	40.75
In-house Reproduction	02/20/07	Copy Center, D	22.18
TOTAL IN-HOUSE REPRODUCTION			\$192.00
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	2.03
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	5.52
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.20
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	0.25
Telephone Expense-ECRS only	02/23/07	Telecommunications, D	3.00
TOTAL TELEPHONE EXPENSE-ECRS ONLY			\$11.00
Westlaw	02/01/07	Schockett P	649.33
Westlaw	02/02/07	Schockett P	13.84
Westlaw	02/26/07	Perl MW	58.83
TOTAL WESTLAW			\$722.00
Vendor Hosted Teleconferencing	02/12/07	Teleconferencing Services, LLC	7.37
Vendor Hosted Teleconferencing	02/13/07	Teleconferencing Services, LLC	1.05
Vendor Hosted Teleconferencing	02/26/07	Teleconferencing Services, LLC	5.58

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Disbursement	Date	Vendor/Employee/Dept.	Amount
		TOTAL VENDOR HOSTED TELECONFERENCING	\$14.00
		TOTAL MATTER	\$1,838.00

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Delphi Corporation (DIP)
Tax Matters

Bill Date: 04/30/07
Bill Number: 1156504

NAME	DATE	HOURS	DESCRIPTION
BREWSTER JJ	03/09/07	2.50	REVIEW REGULATIONS RE: STRUCTURE AND TAXATION OF SETTLEMENT FUNDS (1.2); TELECONFERENCE WITH S. CALE AT DELPHI RE: TAXATION OF SETTLEMENT FUNDS (1.0); FOLLOW UP TO RESPOND TO QUESTIONS ASKED (0.3).
BREWSTER JJ	03/12/07	0.70	FOLLOW UP TO TAX QUESTIONS FROM S. CALE (0.7).
BREWSTER JJ	03/13/07	0.60	ANALYSIS OF TAX TREATMENT OF PAYMENTS TO A TRUST TO PAY FOR ENVIRONMENTAL CLEANUP (0.6).
BREWSTER JJ	03/19/07	0.60	ANALYZE TAX CONSEQUENCES OF EXPENDIURES MADE ON DATE OF EMERGENCE (0.6).
		4.40	
MARAFIOTI KA	03/05/07	1.20	REVIEW MEMO RE: SECTION 505 (0.9); FOLLOWUP CORRESPONDENCE (0.3).
MARAFIOTI KA	03/09/07	0.10	ANALYZE SECTION 505 TAX ISSUES (0.1).
MARAFIOTI KA	03/22/07	0.10	CONSIDER TAX REFUND ISSUE (0.1).
MARAFIOTI KA	03/29/07	0.10	CONSIDER TAX DISCLOSURE ISSUES (0.1).
		1.50	
OOSTERHUIS PW	03/12/07	1.00	TELECONFERENCES RE: DEBT PUSHDOWN (1.0).
OOSTERHUIS PW	03/16/07	1.30	TAX CONFERENCE CALLS (1.3).
OOSTERHUIS PW	03/28/07	1.00	TELECONFERENCE ON INSTITUTIONAL PLANNING REVIEW OUTLINE (1.0).
		3.30	
Total Partner		9.20	
SENSENBRENNER EB	03/02/07	2.90	SENIOR STRATEGY CALL (0.9); REVIEW E&Y TAX PROJECTIONS (0.6); TAX ANALYSIS RE: EMERGENCE PLANNING; 382 IMPACT OF PAYMENTS (1.4).
SENSENBRENNER EB	03/05/07	0.80	EMERGENCE PLANNING CONFERENCE CALL (0.8).
SENSENBRENNER EB	03/12/07	3.10	DELPHI EMERGENCE PLANNING CALL (1.8); TELECONFERENCE WITH WHITE & CASE AND MILBANK RE: FOREIGN TAX PLANNING (1.3).
SENSENBRENNER EB	03/13/07	3.80	TAX ANALYSIS RE: EMERGENCE TAX PLANNING (2.5); TELECONFERENCE WITH R. WARD OF ERNST & YOUNG RE: TAX PROJECTIONS (1.3).
SENSENBRENNER EB	03/14/07	1.50	TAX WORK RE: EMERGENCE PLANNING (1.5).
SENSENBRENNER EB	03/15/07	2.00	TAX ANALYSIS RE: EMERGENCE PLANNING (2.0).

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SENSENBRENNER EB	03/16/07	3.70	SENIOR STRATEGY TELECONFERENCE (0.9); TAX ANALYSIS (0.4); TELECONFERENCE WITH WHITE & CASE AND MILBANK RE: FOREIGN TAX PLANNING (1.6); TELECONFERENCE WITH J. WHITSON & ERNST & YOUNG RE: FOREIGN TAX PLANNING (0.8).
SENSENBRENNER EB	03/19/07	1.50	TAX ANALYSIS RE: EMERGENCE PLANNING (1.0); TELECONFERENCE WITH S. GALE, H. TUCKER AND R. WARD RE: 382 IMPACT OF CERTAIN TAX ATTRIBUTES (0.5).
SENSENBRENNER EB	03/21/07	0.80	TAX ANALYSIS RE: 382; EMERGENCE PLANNING (0.8).
SENSENBRENNER EB	03/22/07	2.80	TAX ANALYSIS RE: EMERGENCE PLANNING (2.3); ASSIST WITH TAX DILIGENCE REVIEW (0.5).
SENSENBRENNER EB	03/23/07	0.80	SENIOR STRATEGY CONFERENCE CALL (0.8).
SENSENBRENNER EB	03/26/07	0.70	TAX WORK RE: EMERGENCE PLANNING (0.7).
SENSENBRENNER EB	03/27/07	1.30	TAX ANALYSIS RE: EMERGENCE PLANNING (1.3).
SENSENBRENNER EB	03/28/07	1.60	CONFERENCE CALL WITH PLAN INVESTORS AND WHITE & CASE RE: FOREIGN TAX (1.3); TAX ANALYSIS RE: EMERGENCE PAYMENTS (0.3).
SENSENBRENNER EB	03/29/07	1.50	TAX ANALYSIS RE: FOREIGN TAX CAPACITY, DEBT ALLOCATION (1.5).
SENSENBRENNER EB	03/30/07	1.50	SENIOR STRATEGY CONFERENCE CALL (0.8); TAX WORK RE: EMERGENCE PAYMENTS (0.7).
		30.30	
Total Counsel		30.30	
FEINBERG AS	03/01/07	0.40	TAX ANALYSIS RE: EMERGENCE PLANNING (0.4).
FEINBERG AS	03/05/07	2.50	EMERGENCE PLANNING CONFERENCE CALL (0.8); REVIEW AND ANALYSIS RE: SECTION 382 (1.7).
FEINBERG AS	03/06/07	0.10	TAX ANALYSIS RE: EMERGENCE PLANNING (0.1).
FEINBERG AS	03/07/07	0.70	TAX ANALYSIS RE: PLAN OF EMERGENCE (0.7).
FEINBERG AS	03/08/07	0.80	ANALYSIS AND HANDLING OF PRE-PETITION AND POST-PETITION TAX CLAIMS (0.8).
FEINBERG AS	03/09/07	1.10	TAX ANALYSIS RE: ENVIRONMENTAL TRUST PROPOSAL (1.1).
FEINBERG AS	03/12/07	4.30	TELECONFERENCE WITH WHITE & CASE AND MILBANK RE: FOREIGN TAX PLANNING (1.3); DELPHI EMERGENCE PLANNING (2.0); ANALYSIS RE: ENVIRONMENTAL TRUST PROPOSAL (0.7); ANALYSIS RE: HIGHLAND FORM 13-D (0.3).

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FEINBERG AS	03/13/07	3.50	TELECONFERENCE WITH R. WARD OF ERNST & YOUNG RE: TAX PROJECTIONS (1.3); TAX ANALYSIS RE: EMERGENCE TAX PLANNING (2.2) .
FEINBERG AS	03/14/07	0.90	TAX ANALYSIS RE: EMERGENCE PLANNING (0.9) .
FEINBERG AS	03/16/07	2.60	TELECONFERENCE WITH WHITE & CASE AND MILBANK RE: FOREIGN TAX PLANNING (1.6); TELECONFERENCE WITH J. WHITSON AND ERNST & YOUNG RE: FOREIGN TAX PLANNING (0.5); ANALYSIS RE: CLOSING OF THE BOOKS ELECTION (0.5) .
FEINBERG AS	03/19/07	3.70	TELECONFERENCE WITH S. GALE, H. TUCKER AND R. WARD RE: SECTION 382 IMPACT OF CERTAIN TAX ATTRIBUTES (0.5); ANALYSIS OF STATE TAX CLAIMS (1.0); ANALYSIS RE: SCHEDULE 13-D FILING (0.6); TAX ANALYSIS RE: EMERGENCE PLANNING (1.6) .
FEINBERG AS	03/21/07	0.40	TAX ANALYSIS RE: EMERGENCE PLANNING (0.4) .
FEINBERG AS	03/22/07	3.20	TAX ANALYSIS RE: APPLICATION OF CLOSING-OF-THE-BOOKS ELECTION (1.9); TAX ANALYSIS RE: EMERGENCE PLANNING (1.3) .
FEINBERG AS	03/23/07	2.30	ANALYSIS RE: DISCLOSURE STATEMENT FOR PLAN OF REORGANIZATION (2.3) .
FEINBERG AS	03/24/07	0.70	TAX ANALYSIS RE: DISCLOSURE STATEMENT FOR PLAN OF REORGANIZATION (0.7) .
FEINBERG AS	03/25/07	0.50	TAX ANALYSIS RE: FOREIGN PLANNING SUMMARY (0.5) .
FEINBERG AS	03/26/07	1.60	TAX ANALYSIS RE: DISCLOSURE STATEMENT FOR PLAN OF REORGANIZATION (1.0); EMERGENCE PLANNING CONFERENCE CALL (0.6) .
FEINBERG AS	03/28/07	1.20	TELECONFERENCE WITH WHITE & CASE AND MILBANK RE: FOREIGN TAX PLANNING (1.2) .
FEINBERG AS	03/29/07	0.20	TAX ANALYSIS RE: TAX CLAIMS (0.2) .
		30.70	
GARTNER M	03/20/07	4.40	RESEARCH OHIO USE TAX STATUTE AND ADMINISTRATIVE CODE AND FEDERAL COURT CASE LAW IN PREPARATION FOR TAX CLAIM OBJECTION (4.4) .
GARTNER M	03/21/07	4.70	CONTINUE RESEARCH AND ANALYSIS OF OHIO USE TAX AND FURTHER RELATED ISSUES (4.2); EMAILS AND CALLS RE: SAME (0.5) .
GARTNER M	03/22/07	4.10	CONTINUE ANALYSIS OF OHIO USE TAX ISSUES (1.7); TELECONFERENCE RE: SAME (1.1); BEGIN RESEARCH INTO INTEREST ON OVERSECURED TAX CLAIMS (1.3) .

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GARTNER M	03/23/07	1.20	CONTINUE ANALYSIS AND DISCUSSION RE: USE TAX AND OVERSECURED INTEREST CLAIMS ISSUES (1.2).
GARTNER M	03/26/07	3.20	CONTINUE ANALYSIS OF INTEREST TO OVERSECURED TAX CREDITOR ISSUE (3.2).
GARTNER M	03/28/07	3.40	CONTINUE RESEARCH AND ANALYSIS OF USE TAX CLAIM ISSUE, AND EMAILS AND CALLS RE: SAME (3.4).
		21.00	
HARDIN AS	03/01/07	8.50	COMPLETE RESEARCHING / DRAFTING MEMO RE: TAX REFUND (8.5).
HARDIN AS	03/12/07	1.60	REVIEW STATUS OF IRS CLAIMS AND REVISE MEMO RE: EMPLOYMENT TAX ISSUES (1.6).
		10.10	
PERL MW	03/07/07	0.70	CONTINUE RESEARCH RE: STATUTE OF LIMITATIONS AND STATE TAXING AUTHORITY (0.7).
PERL MW	03/11/07	3.80	RESEARCH IN CONNECTION WITH TAX CLAIMS (2.7); REVIEW SUMMARY OF TAX CLAIMS (0.7) AND CORRESPOND WITH WORKING RE: SAME (0.2) AND COORDINATE RE: DOCUMENTS FOR SAME (0.2).
PERL MW	03/12/07	1.20	TELECONFERENCE WITH J. DELCUA RE: TAX CLAIMS (0.2); CONTINUE RESEARCH IN CONNECTION WITH TAX RELATED CLAIM (0.6); FOLLOW UP WITH WORK GROUP RE: TAX CLAIMS MATTERS (0.4).
PERL MW	03/15/07	0.80	CONTINUE RESEARCH RE: EFFECT OF FILING TAX CLAIM IN CONNECTION WITH STATUTE OF LIMITATION (0.8).
PERL MW	03/16/07	0.90	CONTINUE RESEARCH RE: STATUTE OF LIMITATIONS IN CONNECTION WITH TAX CLAIM (0.4); DRAFT CORRESPONDENCE RE: STATUS OF SAME (0.3, 0.2).
PERL MW	03/17/07	0.50	REVIEW STATUS OF TAX CLAIM ISSUE (0.5).
PERL MW	03/18/07	0.40	DRAFT CORRESPONDENCE RE: TAX ISSUE (0.4).
PERL MW	03/19/07	0.60	TELECONFERENCE WITH WORKING GROUP RE: TAX RESEARCH MATTERS (0.1); STRATEGIZE WITH WORKING GROUP RE: SAME (0.5).
PERL MW	03/20/07	0.90	CONTINUE TO RESEARCH TAX ISSUES RE: STATUTE OF LIMITATIONS (0.9).
PERL MW	03/21/07	1.20	FOLLOW UP RESEARCH RE: TAX ISSUE AND STATUTE OF LIMITATIONS AND RELATED ISSUES (1.2).
PERL MW	03/22/07	1.20	STRATEGIZE WITH WORKING GROUP RE: TAX RESEARCH AND RELATED ISSUES (1.2).

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PERL MW	03/23/07	0.20	FOLLOW UP RESEARCH RE: STATUTE OF LIMITATIONS FOR STATE TAXING AUTHORITY (0.2) .
PERL MW	03/29/07	0.60	REVIEW RESEARCH AND BEGIN DRAFTING FOLLOW UP CORRESPONDENCE TO WORKING GROUP RE: SAME (0.6) .
PERL MW	03/30/07	0.40	STRATEGIZE WITH WORKING GROUP RE: TAX RESEARCH RE: STATUTE OF LIMITATIONS (0.4) .
		13.40	
SCHOCKETT P	03/19/07	1.50	TAX ANALYSIS RE: EMERGENCE PLANNING (1.0); TELECONFERENCE WITH S. GALE, H. TUCKER AND R. WARD RE: 382 IMPACT OF CERTAIN TAX ATTRIBUTES (0.5) .
SCHOCKETT P	03/21/07	5.50	TAX ANALYSIS RE: 382 IMPACT OF CERTAIN TAX ATTRIBUTES (5.5) .
SCHOCKETT P	03/22/07	3.80	TAX ANALYSIS RE: PRE-EMERGENCE 382 PLANNING (3.8) .
SCHOCKETT P	03/23/07	2.20	TAX ANALYSIS RE: INTERNATIONAL TAX PLANNING (2.2) .
SCHOCKETT P	03/26/07	0.90	SENIOR STRATEGY TELECONFERENCE RE: TAX PLANNING (0.6); TAX ANALYSIS RE: EMERGENCE PLAN (0.3) .
SCHOCKETT P	03/27/07	1.30	TAX ANALYSIS RE: POST-EMERGENCE 382 PLANNING (1.3) .
		15.20	
Total Associate		90.40	
TOTAL TIME		<u>129.90</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 04/30/07
Bill Number: 1156504

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	03/02/07	Copy Center, D	42.21
In-house Reproduction	03/06/07	Copy Center, D	1.59
In-house Reproduction	03/16/07	Copy Center, D	1.99
In-house Reproduction	03/16/07	Copy Center, D	18.91
In-house Reproduction	03/23/07	Copy Center, D	0.30
		TOTAL IN-HOUSE REPRODUCTION	\$65.00
Lexis/Nexis	03/28/07	Gartner M	41.50
Lexis/Nexis	03/31/07	Gartner M	41.50
		TOTAL LEXIS/NEXIS	\$83.00
Westlaw	03/08/07	Perl MW	73.78
Westlaw	03/08/07	Lederer J.	37.58
Westlaw	03/09/07	Perl MW	15.43
Westlaw	03/11/07	Perl MW	236.93
Westlaw	03/12/07	Sargeant G	182.75
Westlaw	03/14/07	Feinberg AS	141.20
Westlaw	03/15/07	Perl MW	93.02
Westlaw	03/20/07	Gartner M	41.34
Westlaw	03/21/07	Schockett P	3,674.83
Westlaw	03/22/07	Schockett P	2,668.14
		TOTAL WESTLAW	\$7,165.00
Reproduction - color	03/27/07	Copy Center, D	26.00
		TOTAL REPRODUCTION - COLOR	\$26.00
Messengers/ Courier	03/02/07	Dist Serv/Mail/Page, D	23.00
		TOTAL MESSENGERS/ COURIER	\$23.00
CLR/Disclosure	03/01/07	Global Securities	252.00
		TOTAL CLR/DISCLOSURE	\$252.00
		TOTAL MATTER	\$7,614.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 05/31/07

Bill Number: 1158919

NAME	DATE	HOURS	DESCRIPTION
MARAFIOTI KA	04/17/07	0.10	CORRESPONDENCE EXCHANGE RE: FICA TAX REFUND (0.1).
MARAFIOTI KA	04/24/07	0.60	TELECONFERENCE WITH HANDY HEVENER RE: FICA REFUND CLAIM (0.6).
MARAFIOTI KA	04/25/07	0.30	TELECONFERENCE WITH A. GOLDMAN RE: RUSSIAN PRIVATE EQUITY FUND ACQUISITION OF SHARES IN CONTRAVENTION OF NOL ORDER (0.2); CORRESPONDENCE RE: SAME (0.1).
MARAFIOTI KA	04/26/07	0.50	CONSIDER ISSUES RE: NOL ORDER AS APPLIED TO RUSSIAN EQUITY FUND ACQUISITIONS (0.5).
MARAFIOTI KA	04/30/07	0.60	ANALYZE ISSUES IN CONNECTION WITH NOL ORDER VIOLATION (0.6).
		2.10	
Total Partner		2.10	
MATZ TJ	04/25/07	0.80	CONSIDER POSSIBLE CLAIMS/EQUITY TRADING ORDER VIOLATION AND POSSIBLE RESOLUTION THEREOF (0.8).
MATZ TJ	04/30/07	0.60	REVIEW AND CONSIDER TRADING ORDER SELL DOWN MATTER (0.6).
		1.40	
SENSENBRENNER EB	04/02/07	3.10	EMERGENCE TAX PLANNING TELECONFERENCE WITH J. WHITSON AND S. GALE (0.7); REVIEW PRICEWATERCOOPERS DILIGENCE RE: DOMESTIC AND FOREIGN TAX (2.4).
SENSENBRENNER EB	04/05/07	0.80	SENIOR STRATEGY CONFERENCE CALL (0.8).
SENSENBRENNER EB	04/09/07	0.80	TAX ANALYSIS RE: FOREIGN TAX POSITION OF DELPHI (0.8).
SENSENBRENNER EB	04/11/07	0.80	TAX ANALYSIS RE: APPLICATION OF 382 (0.8).
SENSENBRENNER EB	04/16/07	2.50	TAX ANALYSIS RE: 382 (2.1); REVIEW SEC SCHEDULE 13DS (0.4).
SENSENBRENNER EB	04/19/07	0.50	TAX PLANNING RE: EMERGENCE (0.5).
SENSENBRENNER EB	04/25/07	0.90	REVIEW DRAFT 10Q (0.5); DEVELOP STRATEGY RE: TRADING BY RUSSIAN PRIVATE EQUITY FUND (0.4).
SENSENBRENNER EB	04/26/07	0.80	TAX ANALYSIS RE: PLAN OF REORGANIZATION (0.8).
SENSENBRENNER EB	04/27/07	0.80	TAX ANALYSIS RE: RUSSIAN EQUITY FUND (0.8).
SENSENBRENNER EB	04/30/07	1.80	TAX ANALYSIS RE: EMERGENCE PLANNING (1.8).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

		12.80	
Total Counsel		14.20	
FEINBERG AS	04/02/07	1.70	EMERGENCE PLANNING CONFERENCE CALL (1.0); ANALYSIS RE: FORMS 13-D (0.7).
FEINBERG AS	04/03/07	2.50	TAX ANALYSIS RE: FORMS 13-D (1.7); EMERGENCE PLANNING (0.8).
FEINBERG AS	04/05/07	2.40	TAX ANALYSIS RE: SHAREHOLDER FILINGS (1.6); EMERGENCE PLANNING (0.8).
FEINBERG AS	04/06/07	0.70	TAX ANALYSIS RE: EMERGENCE PLANNING (0.7).
FEINBERG AS	04/09/07	1.10	TAX ANALYSIS RE: APPLICATION OF SECTION 382 (1.1).
FEINBERG AS	04/10/07	1.20	TAX ANALYSIS RE: EMERGENCE PLANNING (1.2).
FEINBERG AS	04/16/07	3.20	EMERGENCE PLANNING CONFERENCE CALL (0.7); ANALYSIS RE: APPLICATION OF SECTION 382 (2.5).
FEINBERG AS	04/17/07	1.10	ANALYSIS RE: APPLICATION OF SECTION 382 (0.6); ANALYSIS RE: SUMMONS (0.5).
FEINBERG AS	04/19/07	0.30	ANALYSIS RE: APPLICATION OF SECTION 382 (0.3).
FEINBERG AS	04/20/07	0.50	TAX ANALYSIS RE: FORM 10-Q. (0.5).
FEINBERG AS	04/23/07	1.30	TAX ANALYSIS RE: FINANCIAL MODELING (0.7); TAX ANALYSIS RE: EMERGENCE PLANNING (0.6).
FEINBERG AS	04/25/07	2.00	TAX ANALYSIS RE: FORM 10-Q (1.3); ANALYSIS RE: APPLICATION OF SECTION 382 (0.7).
FEINBERG AS	04/26/07	2.70	ANALYSIS RE: ACQUISITION OF DELPHI STOCK (1.5); ANALYSIS RE: APPLICATION OF SECTION 382 TO FRAMEWORK AGREEMENT (1.2).
FEINBERG AS	04/27/07	0.20	ANALYSIS RE: EMERGENCE PLANNING (0.2).
FEINBERG AS	04/30/07	1.20	TAX ANALYSIS RE: FORM 10-Q (1.2).
		22.10	
GARTNER M	04/02/07	2.40	CONTINUE COLLECTION AND ANALYSIS OF RESEARCH INTO THE RELATIONSHIP BETWEEN TAX ASSESSMENTS AND PROOFS OF CLAIM (2.4).
GARTNER M	04/16/07	1.20	REVIEW ONGOING TAX CLAIMS MATTERS AND ISSUES, ESP. TAX CLAIMS OBJECTIONS AND LATE AMENDMENTS (1.2).
		3.60	
KALOUDIS D	04/30/07	3.10	REVIEW AND ANALYZE NOL ORDER (0.9); REVIEW AND ANALYZE CASE MANAGEMENT ORDERS (0.7).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

		3.10	
LEDERER J.	04/30/07	3.20	REVIEW CASE MANAGEMENT ORDERS AND NOL ORDER (1.6); DRAFT AND REDRAFT EMAIL SUMMARY OF NOL ORDER AND CASE MANAGEMENT ORDERS WRT/ EXCESS OWNERSHIP (1.6).
		3.20	
SCHOCKETT P	04/02/07	1.40	TAX ANALYSIS RE: SCHEDULE 13D FILED BY OWL CREEK (1.4).
SCHOCKETT P	04/05/07	0.70	SENIOR STRATEGY CALL RE: CURRENT ISSUES (0.7).
SCHOCKETT P	04/12/07	1.10	TAX ANALYSIS RE: STATE TAX CLAIMS (1.1).
SCHOCKETT P	04/16/07	1.60	SENIOR STRATEGY CALL WITH J. WHITSON AND S. GALE (0.3); TAX ANALYSIS RE: TRADING ORDER (1.3).
SCHOCKETT P	04/23/07	0.80	SENIOR STRATEGY TELECONFERENCE WITH J. WHITSON AND S. GALE (0.3); TAX ANALYSIS RE: HIGHLAND SCHEDULE 13D (0.5).
SCHOCKETT P	04/27/07	1.40	TAX ANALYSIS RE: EMERGENCE PLANNING (1.4).
		7.00	
Total Associate		39.00	
TOTAL TIME		<u>55.30</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 05/31/07
Bill Number: 1158919

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	04/03/07	Copy Center, D	70.54
In-house Reproduction	04/10/07	Copy Center, D	12.31
In-house Reproduction	04/17/07	Copy Center, D	223.15
TOTAL IN-HOUSE REPRODUCTION			\$306.00
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	1.17
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	2.81
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	0.15
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	0.74
Telephone Expense-ECRS only	04/27/07	Telecommunications, D	0.13
TOTAL TELEPHONE EXPENSE-ECRS ONLY			\$5.00
Lexis/Nexis	04/05/07	Phillips DP	9.85
Lexis/Nexis	04/17/07	Feinberg AS	62.15
TOTAL LEXIS/NEXIS			\$72.00
Westlaw	04/05/07	Schockett P	11.43
Westlaw	04/17/07	Feinberg AS	57.85
Westlaw	04/26/07	Feinberg AS	188.72
TOTAL WESTLAW			\$258.00
Vendor Hosted Teleconferencing	03/12/07	Teleconferencing Services, LLC	25.66
Vendor Hosted Teleconferencing	03/13/07	Teleconferencing Services, LLC	7.04
Vendor Hosted Teleconferencing	03/19/07	Teleconferencing Services, LLC	2.86
Vendor Hosted Teleconferencing	03/26/07	Teleconferencing Services, LLC	10.44
TOTAL VENDOR HOSTED TELECONFERENCING			\$46.00
Outside Re-search/Internet Services	04/05/07	Pacer Service Center	15.52

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Disbursement	Date	Vendor/Employee/Dept.	Amount
Outside Re- search/Internet Services	04/05/07	Pacer Service Center	7.48
		TOTAL OUTSIDE RESEARCH/INTERNET SERVICES	\$23.00
Telco-Non Astra	04/19/07	Telecommunications, D	1.00
		TOTAL TELCO-NON ASTRA	\$1.00
CLR/Disclosure	04/01/07	Global Securities	14.79
CLR/Disclosure	04/01/07	Global Securities	145.21
		TOTAL CLR/DISCLOSURE	\$160.00
		TOTAL MATTER	\$871.00

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 06/30/07
Bill Number: 1166514

NAME	DATE	HOURS	DESCRIPTION
GROSS C	05/04/07	0.80	TAX WORK RE ANALYSIS OF TRADING ORDER AND TAX ATTRIBUTES (0.8).
GROSS C	05/07/07	1.40	ANALYSIS OF EMERGENCE RESTRUCTURING (1.4).
GROSS C	05/08/07	2.40	WORK RE: PARDUS/LEHMAN/WILKIE FARR TAX ANALYSES PER J. WHITSON (DELPHI TAX) (2.4).
GROSS C	05/10/07	3.90	WORK RE: PARDUS/WILKIE TAX INQUIRIES (1.6); WORK RE: SECTION 382 ANALYSIS FOR DTM (J. WHITSON) (2.3).
GROSS C	05/11/07	1.60	WORK RE: TRADING ORDER AND SEC FILINGS (1.6).
		10.10	
MARAFIOTI KA	05/02/07	0.60	CONSIDER PROCEDURE TO CURE VIOLATION OF NOL ORDER BY RUSSIAN EQUITY FUND (0.3); RELATED CORRESPONDENCE (0.3).
MARAFIOTI KA	05/04/07	0.10	CORRESPONDENCE RE: BASIC ELEMENT (RUSSIAN EQUITY FUND) (0.1).
MARAFIOTI KA	05/08/07	0.10	CORRESPONDENCE RE: NOTICE OF PRESENTMENT ON NOL ORDER (FIDELITAS) (0.1).
MARAFIOTI KA	05/09/07	1.00	WORK ON FIDELITAS NOTICE OF PRESENTMENT AND AGREED ORDER (0.7); RELATED CORRESPONDENCE (0.3).
MARAFIOTI KA	05/10/07	1.50	REVIEW AND REVISE FIDELITAS NOTICE OF PRESENTMENT (0.5) AND STIPULATED ORDER (0.8); RELATED CORRESPONDENCE (0.2).
MARAFIOTI KA	05/11/07	2.40	REVISE PLEADINGS RE: FIDELITAS VIOLATION OF NOL ORDER (1.4); CORRESPONDENCE WITH CLIENT (0.8); TELECONFERENCE AND CORRESPONDENCE WITH A. GOLDMAN (0.2).
MARAFIOTI KA	05/15/07	0.10	CORRESPONDENCE RE: TAX ISSUES (0.1).
MARAFIOTI KA	05/21/07	0.40	CONSIDER ISSUES RE: FILITAS STIPULATED ORDER (0.1); CORRESPONDENCE EXCHANGE WITH A. GOLDMAN RE: SAME (0.3).
		6.20	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

MEISLER RE	05/05/07	0.80	REVIEW WAIVERS (0.3); REVIEW AND COMMENT ON 414(L) TRANSACTION (0.4); DRAFT CORRESPONDENCE RE: SAME (0.1).
MEISLER RE	05/08/07	0.40	PREPARE FOR TAX CORPORATE REORGANIZATION MEETING (0.2); REVIEW CORRESPONDENCE RE: POTENTIAL VIOLATION OF TAX TRADING ORDER (0.2).
MEISLER RE	05/15/07	1.70	CONFERENCE WITH B. SPARKS, J. WHITSON RE: ANALYSIS OF TAX EFFICIENT STRUCTURES IN CONNECTION WITH EXIT FINANCING (1.4); DRAFT NOTES TO FILE RE: SAME (0.3).
MEISLER RE	05/30/07	0.20	DRAFT INTERNAL CORRESPONDENCE RE: STATUS OF CERTAIN TAX ANALYSES (0.2).

3.10

OOSTERHUIS PW	05/15/07	1.00	TELECONFERENCE RE: FOREIGN RESTRUCTURING (1.0).
OOSTERHUIS PW	05/17/07	0.80	TELECONFERENCE WITH B. SPARKS RE: DEBT STRUCTURING (0.8).
OOSTERHUIS PW	05/18/07	0.30	WORKING GROUP CONFERENCE RE: DEBT STRUCTURING (0.3).
OOSTERHUIS PW	05/30/07	0.50	WORKING GROUP CONFERENCES RE: DEBT PUSHDOWN (0.5).

~~2.60~~

Total Partner 22.00

MATZ TJ	05/02/07	1.20	REVIEWING AND REVISING DRAFT SECTION 505 COMPLAINT (1.2).
MATZ TJ	05/03/07	0.70	FURTHER REVISIONS TO SECTION 505 COMPLAINT, ADDITIONAL FACTS RE: 2003 AGREEMENT (0.7).
MATZ TJ	05/04/07	1.30	REVIEW AND CONSIDER RUSSIAN FUND COMPLIANCE MATTER, PRESENTMENT AND PROCEDURAL MATTERS (1.3).
MATZ TJ	05/07/07	0.40	REVIEW POSSIBLE IRS ADVERSARY COMMITTEE SETTLEMENT (0.4).
MATZ TJ	05/08/07	0.80	CONSIDERING AND REVIEWING RUSSIAN FUND AGREED ORDER AND PRESENTMENT (0.4); TELECONFERENCE WITH CLERKS' OFFICE RE: FIDELITAS STIPULATION (0.2); REVIEWING SAME (0.2).
MATZ TJ	05/09/07	0.60	REVIEW AND REVISE FIDELITAS STIPULATION AND AGREED ORDER (0.6).
MATZ TJ	05/21/07	0.40	REVIEWING FIDELITAS ORDER PRESENTMENTS (0.1); TELECONFERENCE WITH CHAMBERS RE: SAME (0.2); CORRESPONDENCE WITH K. MARAFIOTI RE: FIDELITAS ORDER (0.1).

5.40

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

SENSENBRENNER EB	05/01/07	3.90	TAX ANALYSIS RE: PLAN OF REORGANIZATION (0.8); TELECONFERENCE TO DISCUSS POTENTIAL POR STRUCTURE (3.1).
SENSENBRENNER EB	05/02/07	0.30	TAX WORK RE: RUSSIAN EQUITY FUND TRADE (0.3).
SENSENBRENNER EB	05/07/07	0.40	EMERGENCE PLANNING TELECONFERENCE (0.4).
SENSENBRENNER EB	05/08/07	2.10	EMERGENCE PLANNING TAX ANALYSIS (1.3); TELECONFERENCE WITH REPRESENTATIVES OF PARDUS RE: 382; TAX ISSUES (0.8).
SENSENBRENNER EB	05/09/07	1.30	REVIEW AND REVISE TAX DISCLOSURE (0.5); TAX PLANNING RE: EMERGENCE PAYMENTS (0.8).
SENSENBRENNER EB	05/10/07	1.00	TAX ANALYSIS RE: EMERGENCE PAYMENTS (0.3); TELECONFERENCE RE: POR ISSUES (0.7).
SENSENBRENNER EB	05/11/07	1.40	TAX ANALYSIS RE: POR, EMERGENCE PAYMENTS (1.4).
SENSENBRENNER EB	05/14/07	0.80	EMERGENCE PLANNING TELECONFERENCE WITH J. WHITSON, S. GALE AND OTHERS (0.8).
SENSENBRENNER EB	05/15/07	0.50	TAX ANALYSIS RE: FOREIGN TAX PLANNING (0.5).
SENSENBRENNER EB	05/17/07	0.40	TAX ANALYSIS RE: POR ISSUES (0.4).
SENSENBRENNER EB	05/18/07	0.50	SENIOR STRATEGY WORKING GROUP TELECONFERENCE (0.5).
SENSENBRENNER EB	05/21/07	0.30	TAX ANALYSIS RE: POR ISSUES UNDER SECTION 382 (0.3).
SENSENBRENNER EB	05/23/07	1.40	CONFER WITH H. TUCKER AND R. WARD OF E&Y RE: APPLICATION OF 382 TO EMERGENCE TRANSACTION (0.8); REVIEW FORMS 13D/G (0.6).
		14.30	
Total Counsel		19.70	
FEINBERG AS	05/01/07	4.90	PARTICIPATION IN WORKING GROUP TELECONFERENCE WITH ROTHSCHILD AND FTI (4.9).
FEINBERG AS	05/02/07	0.60	TAX ANALYSIS RE: APPLICATION OF SECTION 382 (0.6).
FEINBERG AS	05/03/07	0.20	TAX ANALYSIS RE: FORM 10-Q (0.2).
FEINBERG AS	05/07/07	0.50	TAX ANALYSIS RE: EMERGENCE PLANNING (0.5).
FEINBERG AS	05/08/07	4.30	ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (2.9); ANALYSIS RE: TRADING ORDER (1.4).
FEINBERG AS	05/09/07	1.80	TAX ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (1.8).

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

FEINBERG AS	05/10/07	2.30	TAX ANALYSIS RE: APPLICATION OF SECTION 382 TO PLAN OF EMERGENCE (2.3).
FEINBERG AS	05/14/07	1.60	TAX TELECONFERENCE WITH ERNST & YOUNG, J. WHITSON, S. GALE RE: EMERGENCE PLANNING (1.2); TAX ANALYSIS RE: APPLICATION OF SECTION 382 (0.4).
FEINBERG AS	05/17/07	0.50	TAX ANALYSIS RE: EMERGENCY PLANNING (0.5).
FEINBERG AS	05/21/07	0.40	ANALYSIS RE: TAX CLAIMS (0.4).
FEINBERG AS	05/22/07	0.60	ANALYSIS RE: TAX CLAIMS (0.6).
FEINBERG AS	05/23/07	2.30	TELECONFERENCE WITH ERNST & YOUNG RE: EMERGENCE PLANNING (1.1); ANALYSIS RE: APPLICATION OF SECTION 382 (1.2).
FEINBERG AS	05/29/07	0.30	TAX TELECONFERENCE WITH ERNST & YOUNG, J. WHITSON AND S. GALE RE: EMERGENCE PLANNING (0.3).
		20.30	
KALOUDIS D	05/07/07	1.70	REVISE NOTICE OF PRESENTMENT OF STIPULATED AGREED ORDER RE: FIDELITAS (1.7).
KALOUDIS D	05/09/07	1.10	REVISE FIDELITAS NOA (0.3); REVISE FIDELITAS PROPOSED AGREED ORDER (0.4); ANALYZE OUTSTANDING ISSUES RE: FIDELITAS NOA (0.4).
KALOUDIS D	05/10/07	1.30	REVISE NOA RE: FIDELITAS (0.3); MAKE FURTHER REVISIONS TO AGREED ORDER (0.6); INCORPORATE ADDITIONAL COMMENTS RECEIVED FROM COUNSEL FOR FIDELITAS (0.4).
KALOUDIS D	05/11/07	3.10	REVISE FIDELITAS STIPULATION (1.3); REVISE NOTICE OF PRESENTMENT (0.2); FINALIZE FILING OF NOTICE OF PRESENTMENT RE: (1.6).
KALOUDIS D	05/21/07	1.00	ATTENTION TO FIDELITAS RE: COMPLIANCE OF ORDER (0.9); REVIEW DOCKET RE: FIDELITAS (0.1).
		8.20	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

SCHOCKETT P	05/07/07	0.20	SENIOR STRATEGY TELECONFERENCE WITH J. WHITSON (0.2) .
SCHOCKETT P	05/08/07	1.30	TELECONFERENCE WITH REPRESENTATIVES OF PARDUS RE: 382 TAX ISSUES (1.3) .
SCHOCKETT P	05/10/07	0.30	TAX ANALYSIS RE: 382(L)(5) (0.3) .
SCHOCKETT P	05/11/07	1.70	TAX ANALYSIS RE: FIDELITAS ORDER (1.7) .
SCHOCKETT P	05/29/07	5.20	TAX ANALYSIS RE: EMERGENCE PLANNING (5.2) .
SCHOCKETT P	05/31/07	0.40	TAX ANALYSIS RE: 382 (0.4) .
		9.10	
Total Associate		37.60	
TOTAL TIME		<u>79.30</u>	

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP AND AFFILIATES

Delphi Corporation (DIP)
Tax Matters

Bill Date: 06/30/07
Bill Number: 1166514

Disbursement	Date	Vendor/Employee/Dept.	Amount
In-house Reproduction	05/01/07	Copy Center, D	0.30
In-house Reproduction	05/11/07	Copy Center, D	13.51
In-house Reproduction	05/29/07	Copy Center, D	1.19
TOTAL IN-HOUSE REPRODUCTION			\$15.00
Telephone Expense-ECRS only	05/31/07	Telecommunications, D	2.07
Telephone Expense-ECRS only	05/31/07	Telecommunications, D	4.65
Telephone Expense-ECRS only	05/31/07	Telecommunications, D	0.33
Telephone Expense-ECRS only	05/31/07	Telecommunications, D	0.22
Telephone Expense-ECRS only	05/31/07	Telecommunications, D	0.71
Telephone Expense-ECRS only	05/31/07	Telecommunications, D	0.02
TOTAL TELEPHONE EXPENSE-ECRS ONLY			\$8.00
Westlaw	05/29/07	Schockett P	636.00
TOTAL WESTLAW			\$636.00
Vendor Hosted Teleconferencing	04/30/07	Teleconferencing Services, LLC	2.00
TOTAL VENDOR HOSTED TELECONFERENCING			\$2.00
Telco-Non Astra	05/17/07	Telecommunications, D	5.00
TOTAL TELCO-NON ASTRA			\$5.00
TOTAL MATTER			\$666.00